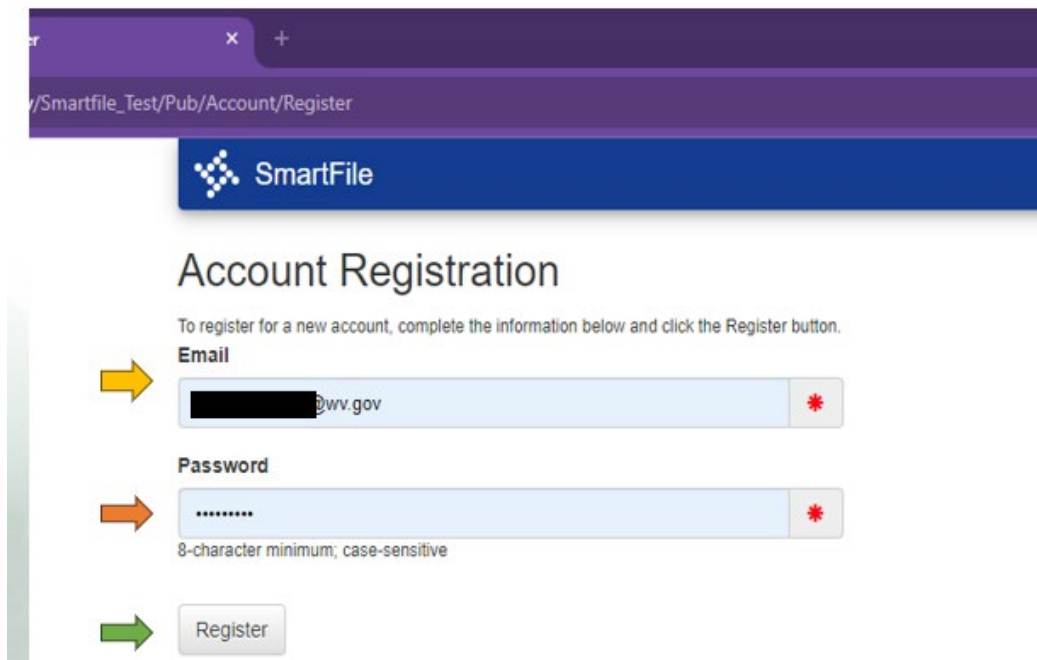
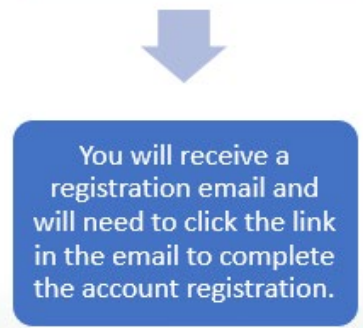
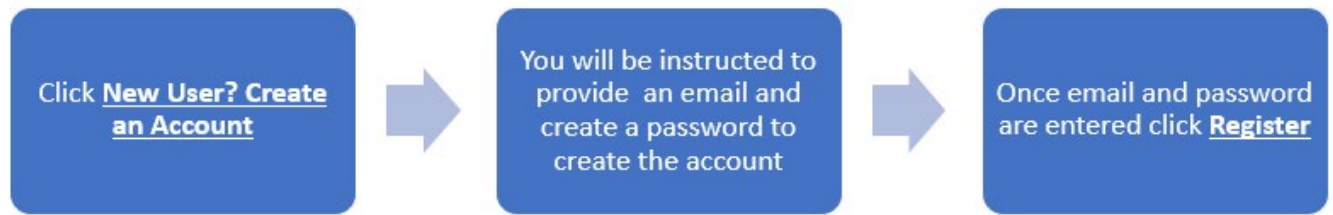


Smartfile- Commercial Personal Property Filing

This document will provide a brief overview of how to file your Commercial Personal Property Return on our online portal.

Before you can complete any filings, you must create an account on our smartfile system. Please go to <https://smartfile.ias.wvtax.gov/> and follow the steps below:

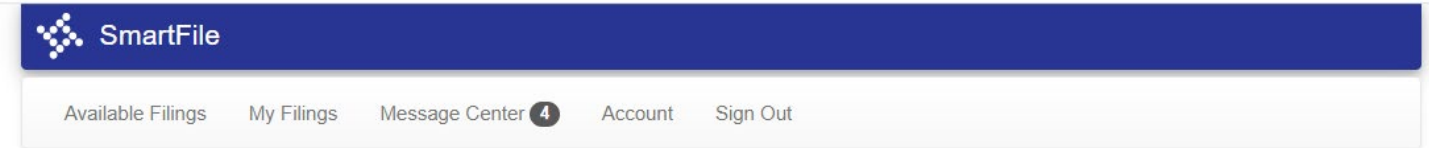


Please note: If you do not receive the registration email, please contact the assessor's office for the county you are attempting to submit the filing. Their contact details can be found at the link below:

<https://tax.wv.gov/Business/PropertyTax/Pages/PropertyTaxCountyAssessors.aspx>

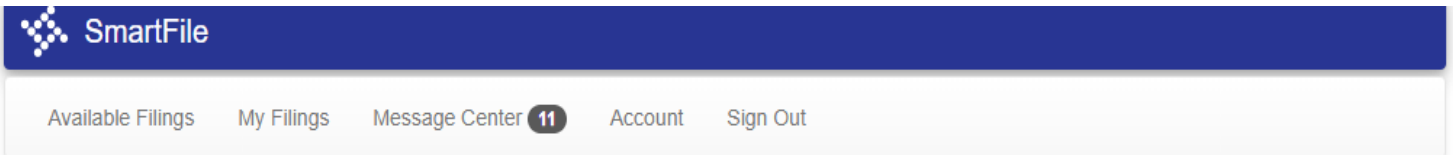
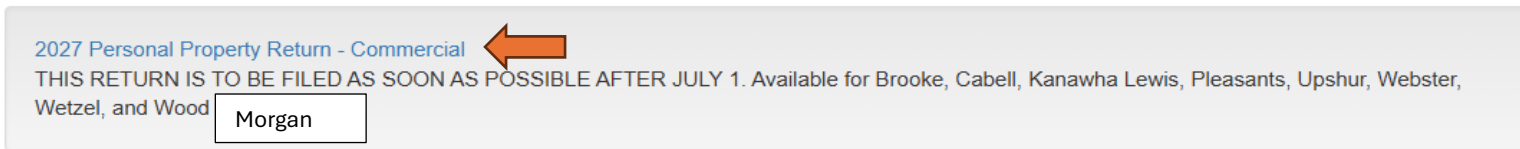
Once you have completed the sign-up steps you can now begin submitting a filing.

1. Please go to <https://smartfile.ias.wvtax.gov/> and log in with your account information.
2. You will be taken to the available filings page. Find your desired filing and click the name of the filing to begin.



Available Filings

To create a new filing, click on a filing type below.



Commercial Personal Property Return

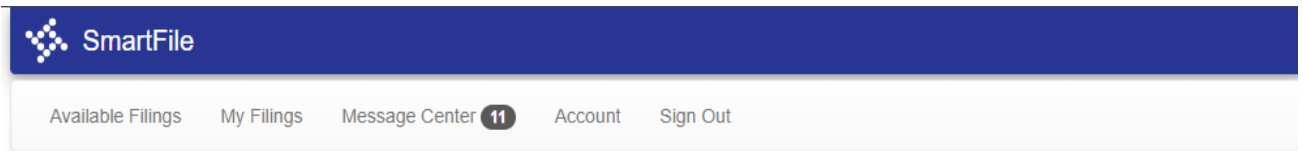
THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.

Return is to be filed by **all** non-utility businesses; incorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The law provided that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. **West Virginia Code** Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. **PERSONAL PROPERTY NOT OWNED** – If you have possession charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers, or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.



Please note: Red asterisk (*) indicates this is a required field and cannot be left blank.

- After clicking begin filing you will need to enter the account information to access the filing. You must select the county where the business is located, the account number and the mailing zip code listed on the account then click search.



Search for Property

Search for your property using the criteria below. Once you find your property, select it in the search results grid, then click the [Start Filing](#) button. Please note. This filing is for existing businesses only. New business that are not found in the search below cannot file using this return and should file using the new business filing. If you are an existing business that has filed previously, and you don't have your account number you can contact the Assessor's Office.

County: * Required ←

AND


Account Number: * Required ←

AND ←

Mailing Zip Code: * Required ←

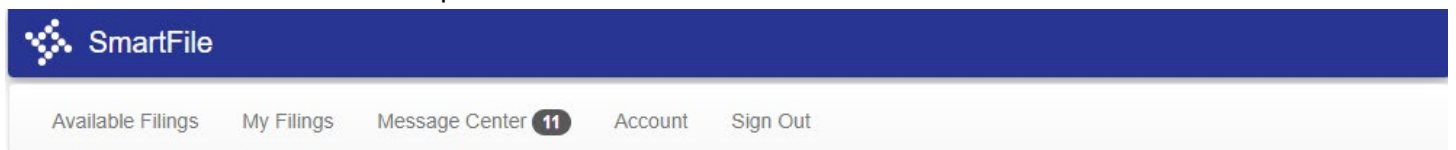
- Once you have located your account on the search results list click start filing beside your account.

Search Results

| | ACCOUNT # | OWNER |
|---|------------|----------------------|
|  | ██████████ | ████████████████████ |

1 - 1 of 1 items

- You will now have access to the Commercial Personal Property return. You will see each section of the return listed at the top of the screen.



6. If you have filed a return in prior years (paper or online) your information will populate on the filing. You can update any incorrect information.

BASIC BUSINESS INFORMATION

Account #: [REDACTED]
Tax Year: 2027

[Need Help?](#)

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, 2026. This business is in the County of MORGAN; [REDACTED]

(PP11) BUSINESS NAME AND MAILING ADDRESS

BUSINESS NAME:

[REDACTED] *

[REDACTED]

DOING BUSINESS AS:

[REDACTED]

CARE OF:

[REDACTED]

BUSINESS MAILING ADDRESS:

[REDACTED] No. [REDACTED] Street or PO BOX [REDACTED] [REDACTED]

[REDACTED] Unit No.

7. Once you have completed a section of the filing you will click next at the bottom of the screen.

(PP51) AGENT OR PREPARER'S NAME AND ADDRESS

AGENT/PREPARER'S NAME(S):

[REDACTED]

[REDACTED]

AGENT/PREPARER'S ADDRESS:

[REDACTED] No. [REDACTED] Street or PO BOX [REDACTED] [REDACTED]


[REDACTED] Unit No.

City [REDACTED] State [REDACTED] ZIP1 [REDACTED] ZIP2 [REDACTED]

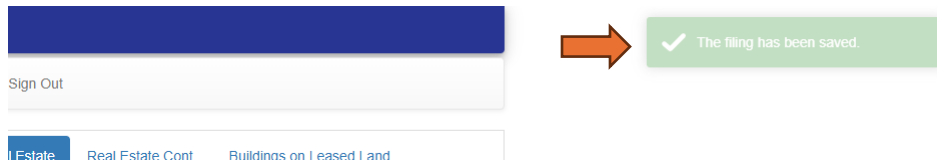
PHONE: [REDACTED] **EXT.** [REDACTED]

Check here if physical location of business in West Virginia is different than mailing address

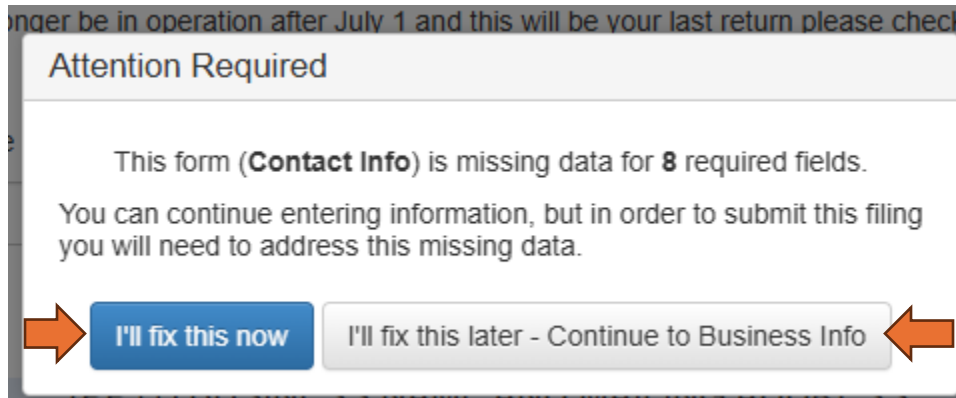
[Cancel Filing](#) [Next](#)



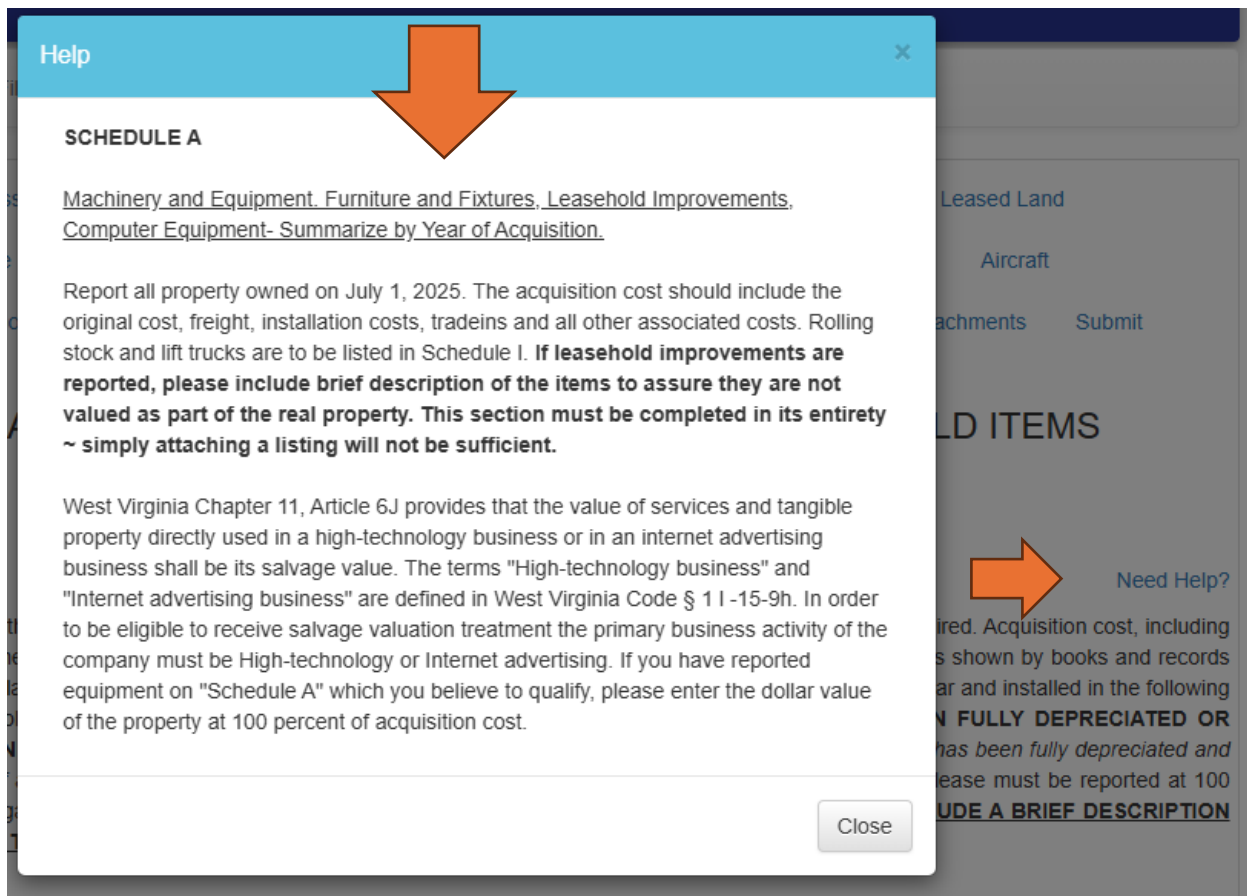
8. Your progress will automatically save after clicking next to advance to a new section



9. If you miss a required field, you will get an alert when you attempt to move onto a new section. You can choose to fix now while on that section or fix later. Please note these errors will have to be resolved before the filing can be submitted.



10. If you have any questions about a section, you can click help and will be provided detailed information on how to complete that section of the return.



11. Each section will have a brief description of what type of asset you need to report. You can add and remove assets as needed in each area. Once you have entered your information click next at the bottom. If you don't have any assets to report in a specific section, you will click next to skip to the next section of the filing.

Contact Info Business Info **Property Leased from Others** Real Estate Real Estate Cont. Buildings on Leased Land

Schedule A Incomplete Construction Inventory Machinery and Tools Other Personal Property Existing Assets Vehicles

Aircraft Rolling Stock Mobile Homes Salvage Pollution Control Facilities Sheep and Goats Declaration Attachments

Submit

(PP13) REPORT OF PROPERTY YOU LEASE FROM OTHERS

This space is provided for the reporting of property "in charge of but not owned by" the entity completing this form (as Agent, Bailee, Lessee or other representative capacity) such as, but not limited to, leased machinery, business or data processing equipment, vending machines, etc. Indicate the name and address of owner, the property leased, the gross annual rent, estimated value.

Add **Delete**

| # | Owner Name | Owner Address | Phone No. | Property Type | Gross Annual Rent | Estimated Value |
|----------------|------------|---------------|-----------|---------------|-------------------|-----------------|
| 1 | | | | | | |
| Totals: | | | | | 0 | 0 |

1 - 1 of 1 items

Previous **Cancel Filing** **Next**

12. On the Schedule A section of the return, you will see any existing asset totals that have been reported in previous years (ACQ. Cost Column). You can add any new asset totals in the addition's column. If you need to make a decrease to an existing asset you will need to enter the amount it should be decreased by in the disposal's column, please enter the amount in the appropriate year acquired line. Once all the values are entered you will click calculate values at the bottom of Schedule A section then your final values will appear in Adjusted ACQ Cost column.

SCHEDULE A: MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD ITEMS (PP13 or PP17)

[Need Help?](#)

Enter all property owned with the acquisition cost by year installed. Begin with the current year and each previous year, as required. Acquisition cost, including the cost of machinery, equipment, furniture and fixtures intended for rent or lease, is defined as 100 percent of the cost new as shown by books and records and is to include freight, installation charges, trade-ins, federal tax allowances and credit. If equipment was purchased in one year and installed in the following year, the full cost is reportable in the year installed. **PROPERTY OWNED AND STILL IN USE BUT WHICH HAS BEEN FULLY DEPRECIATED OR WRITTEN OFF BUT STILL IN POSSESSION BY THE TAXPAYER MUST BE REPORTED.** *Machinery and Equipment which has been fully depreciated and is no longer in use as part of a production process should be reported in "Schedule G."* Property which intended for rent or lease must be reported at 100 percent of acquisition cost regardless of period of rent. **IF LEASEHOLD IMPROVEMENTS ARE REPORTED, PLEASE INCLUDE A BRIEF DESCRIPTION OF THE ITEMS TO ASSURE THEY ARE NOT VALUED AS PART OF THE REAL PROPERTY.**

| MACHINERY & EQUIPMENT | | | | |
|--|------------|-----------|-----------|--------------------|
| ACQUIRED | ACQ. COST | ADDITIONS | DISPOSALS | ADJUSTED ACQ. COST |
| 2024 | 0 | | | 0 |
| 2023 | 0 | | | 0 |
| 2022 | 17822 | | | 17,822 |
| 2021 | 42918545 | | | 42,918,545 |
| 2020 | 13591077 | | | 13,591,077 |
| 2019 | 0 | | | 0 |
| 2018 | 0 | | | 0 |
| 2017 | 0 | | | 0 |
| 2016 | 0 | | | 0 |
| 2015 | 0 | | | 0 |
| 2014 | 0 | | | 0 |
| 2013 | 0 | | | 0 |
| 2012 | 0 | | | 0 |
| 2011 | 0 | | | 0 |
| 2010 | 0 | | | 0 |
| prior years | 0 | | | 0 |
| MACHINERY & EQUIPMENT TOTALS: | | | | |
| | 56,527,444 | 0 | 0 | 56,527,444 |



13. The last part of Schedule A is for the high technology business credit. Leave this blank if you are not claiming assets in this category. **(Please do not add totals from the above section in this field)**

West Virginia Code Chapter 11, Article 6J provides that the value of servers and tangible personal property directly used in a high-technology field or an internet advertising business shall be its salvage value. The terms "high-technology business" and "Internet advertising business" are defined in West Virginia Code §11-15-9h. In order to receive salvage valuation treatment, the high-technology business activity or Internet advertising business activity of the company must be the *primary business activity and not a secondary or incidental activity* of the company.

Acquisition Cost: Owner's Value:

14. On the inventory section of the filing you will enter the acquisition cost for the categories that apply to your business. Once you have completed entering your values you will hit calculate totals at the bottom of the section. **Please note that the section below the calculate button is only to be completed if you are requesting a freeport exemption and you will be required to upload documents verifying that you qualify for this exemption.**

INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES (PP13 or PP17) [Need Help?](#)

Taxpayer is to report all consigned goods, all inventory and merchandise, including parts, for resale; and all supplies and parts held for owner's use, in warehouse or in storage. Dealers of new and used motor vehicles, motorcycles, RV's, trailers, motorboats, mobile homes and manufactured homes are to complete and attach the Vehicle Dealers Inventory Worksheet in lieu of Schedule B. Daily passenger rental car inventory companies should complete and attach the Rental Car Worksheet in lieu of Schedule B.

COST OF INVENTORY AS OF JULY 1

| Address of Consignors or Further Description | Acquisition Cost | Owner's Value |
|--|--------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text"/> |

INVENTORIES CONSIGNED TO YOU

| Address of Consignors or Further Description | Acquisition Cost | Owner's Value |
|--|--------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text"/> |

PARTS HELD FOR OWNER'S USE

| Address of Consignors or Further Description | Acquisition Cost | Owner's Value |
|--|--------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text"/> |

SUPPLIES HELD FOR OWNER'S USE

| Address of Consignors or Further Description | Acquisition Cost | Owner's Value |
|--|--------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text"/> |

TOTALS

| | Acquisition Cost | Owner's Value |
|---|--------------------------------|--------------------------------|
| <input type="button" value="Calculate Totals"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |

The Warehouse Freeport Tax Amendment of 1986 provided that, "Personal property which is moving in interstate commerce through or over the State of West Virginia, or which was consigned to a warehouse, public or private, within the State from outside the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived of such exemption if a new or a different product is created. Personal property of all inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law. Such exemption shall not apply to inventories of natural resources held for the manufacturing and sale of energy. If you have reported assets on "Schedule B" which you believe are exempt under the Freeport Amendment, enter the dollar value of the asset at 100 percent of acquisition cost.

Acquisition Cost: Owner's Value:

15. Please make sure to review the **Existing Assets** section of the filing. If you have previously filed a return (paper or online) you will see assets that were reported last year. You can remove any assets you no longer have in this section by selecting YES in the remove column. **(Please review this section closely so you do not create a duplicate asset on your return.)** If the assets on the list are still owned as of July 1st please mark NO in the remove column and you do not need to enter these assets again in the following sections.

SmartFile

Available Filings My Filings Message Center **11** Account Sign Out

[Contact Info](#) ! [Business Info](#) [Property Leased from Others](#) [Real Estate](#) [Real Estate Cont.](#) [Buildings on Leased Land](#)
[Schedule A](#) [Incomplete Construction](#) [Inventory](#) [Machinery and Tools](#) [Other Personal Property](#) **Existing Assets** [Vehicles](#)
[Aircraft](#) [Rolling Stock](#) [Mobile Homes](#) [Salvage](#) [Pollution Control Facilities](#) [Sheep and Goats](#) [Declaration](#) [Attachments](#)
[Submit](#)

Existing Assets

The following assets are listed under your account (listed are existing assets covered in the tabs following, including Vehicles, Boats, Recreation Vehicles, Aircrafts, Rolling Stock, Mobile Homes, or Salvage). If you no longer owned one of these assets on July 1st selecting "YES" under the "Remove" column will remove this from our records.

| # | Description | Year | Acquired | Make | Model | VIN | Value | Remove? |
|---|---|------|----------|-----------------|-------------|------------|-------|---------------------------------------|
| 1 | CARR TRLR | 2016 | | CARR | TRLR | [REDACTED] | | <input type="button" value="Remove"/> |
| 2 | FORD COMMERCIAL E350 E350 EXTENDED CARG | 2011 | | FORD COMMERCIAL | E350 | [REDACTED] | 8125 | <input type="button" value="NO"/> |
| 3 | GMC LIGHT DUTY SIERRA 1500 | 2001 | | GMC LIGHT DUTY | SIERRA 1500 | [REDACTED] | | <input type="button" value="YES"/> |

 1 - 3 of 3 items

16. To add new assets to the Vehicle section of the return you will need to click add new asset and complete the fields. (Please note that more fields will be added once you select the vehicle type and enter the year manufactured.) If you enter something in error, you can select the row and click remove asset to delete any entries. The aircraft and rolling stock sections are completed in this same method. **(Please make sure you have checked the existing asset section prior to completing these sections to avoid any duplicate assets on your return.)**

Contact Info ! Business Info Property Leased from Others Real Estate Real Estate Cont. Buildings on Leased Land

Schedule A Incomplete Construction Inventory Machinery and Tools Other Personal Property **Vehicles** Aircraft

Rolling Stock Mobile Homes Salvage Pollution Control Facilities Sheep and Goats Declaration Attachments Submit

VEHICLES

The following list should include any vehicles owned by the business on July 1. List cars, trucks, SUVs, vans, motorcycles (show CCS), scooters, mobile campers, motor homes, boats and trailers, utility trailers, dozers, backhoes, welds, recreational 4-wheelers. Include unlicensed vehicles. (Do not list leased vehicles) VIN is required for accurate validation.

click 'Add' for each new vehicle to add it to the list.

Add new asset
Remove Asset

| # | Type | Make | Model | Year | ID/VIN | Acq. Cost | Owner's Value | Reconstructed ... |
|---|------|------|-------|------|--------|-----------|---------------|-------------------|
| 1 | | | | | | | | |

⏪
⏩
1
⏪
⏩

1 - 1 of 1 items

Enter information for Asset # 1:

Vehicle Type AUTO v ✓

Year Manufactured 2003 ✓

VIN *

Check here if reconstructed title

Make * ≡

Model * ≡

Body ≡

Year Acquired *

Acquisition Cost *

Owner's Value

Mileage


Previous
Cancel Filing Next

17. For the mobile homes, salvage and pollution control sections. You will click the add button to add any new assets for this section. Once clicked a line will appear for you to enter the asset information. **(Please make sure you have checked the existing asset section prior to completing these sections to avoid any duplicate assets on your return.)**

SmartFile

Available Filings My Filings Message Center 11 Account Sign Out

Contact Info Business Info Property Leased from Others Real Estate Real Estate Cont. Buildings on Leased Land
Schedule A Incomplete Construction Inventory Machinery and Tools Other Personal Property Existing Assets Vehicles
Aircraft Rolling Stock **Mobile Homes** Salvage Pollution Control Facilities Sheep and Goats Declaration Attachments
Submit



MOBILE HOMES

[Need Help?](#)


(List only those properties that are titles in the name of the business as shown on Business Information Tab. Property you are leasing must be reported in section titled **Report of Property You Leased from Others**. Properties disposed of after July 1 are taxable for the year and must be listed below.)
(For existing accounts, please make sure assets you add are not already listed in the **Existing Assets** section)

Add Delete

| # | Make | Model | Year | Length | Width | Purchased | Cost | Use | Landowner Name | Vehicle Ide... |
|---|------|-------|------|--------|-------|-----------|------|-----|----------------|----------------|
| 1 | | | | | | | | | | |

1 - 1 of 1 items

Previous Cancel Filing Next



18. On the sheep and goats section you will enter the number of each livestock type and then click calculate total fee. This will give you the amount owed and directions on where the fee can be paid.

SmartFile

Available Filings My Filings Message Center **4** Account Sign Out

Contact Info Current Property Vehicles Aircraft Mobile Homes Real Estate Owned Real Estate Improvements
Real Estate Other Mobile Homes on Your Land Dogs Dog Fees **Sheep and Goats** Declaration Attachments Submit

SHEEP AND GOATS

List number of sheep and goats of breeding age:

| | | |
|-------|--------------------------------|---|
| Sheep | <input type="text" value="5"/> | ← |
| Goats | <input type="text" value="4"/> | ← |

A \$1.00 fee should be included for each sheep or goat head.

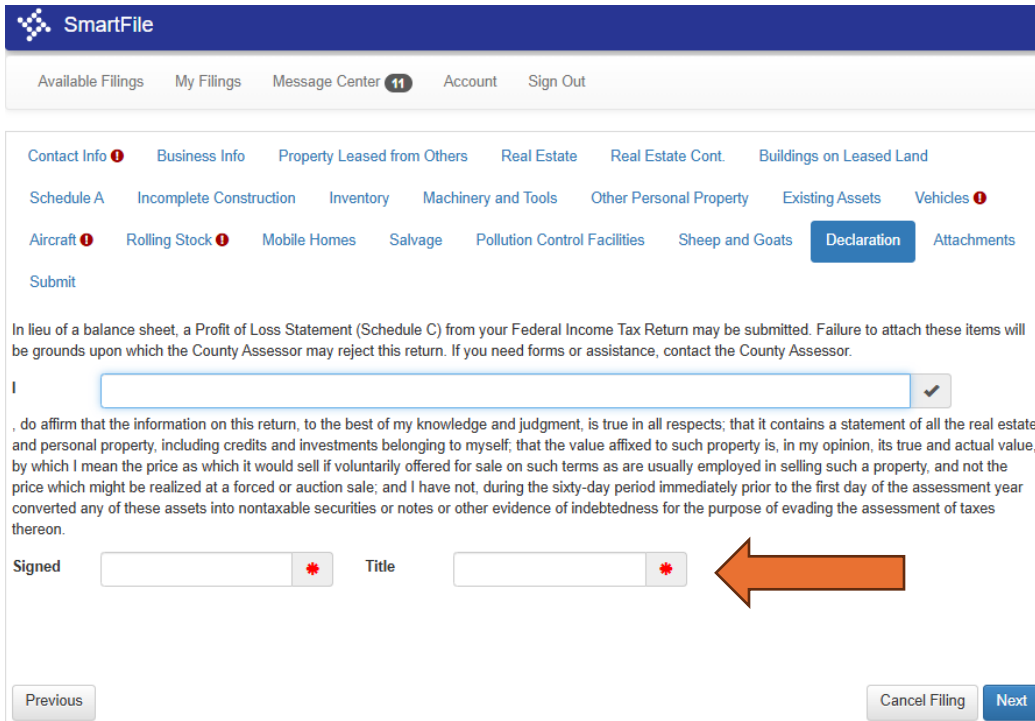
←

Total Fee: \$9 ←

MORGAN COUNTY FEES:

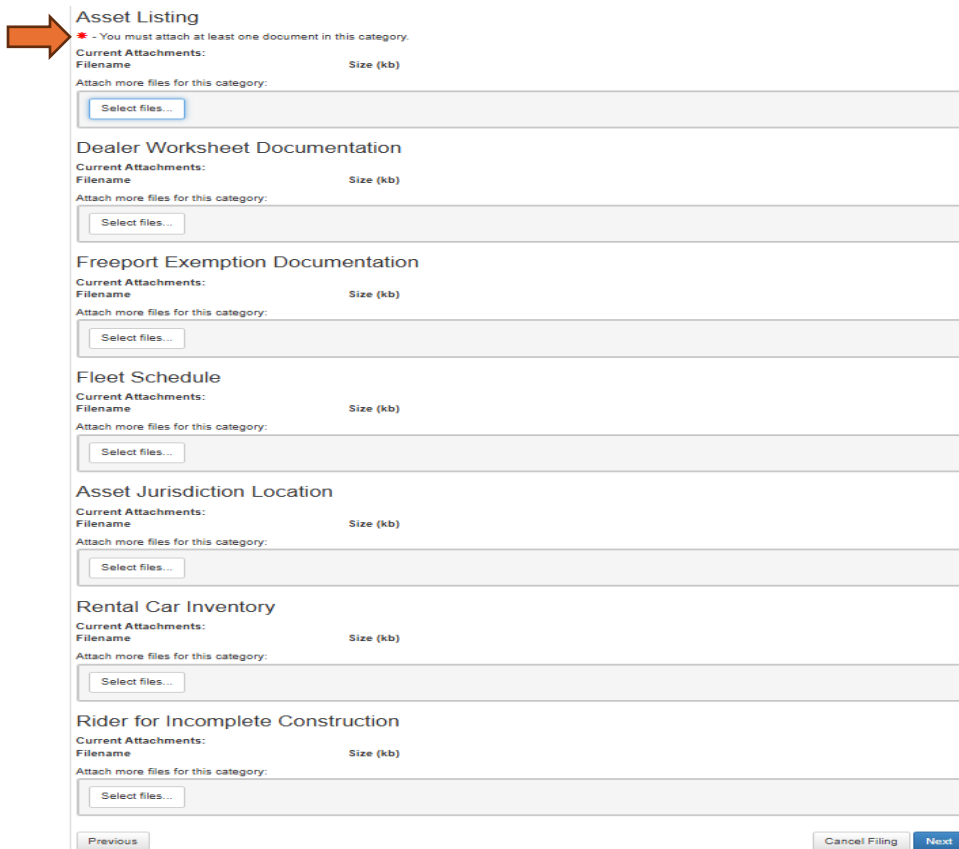
Please make checks payable to Morgan County Assessor and mail to the county assessor at 77 Fairfax Street, Room 103, Berkeley Springs WV 25411 ←

19. In the Declaration section of the return, you will digitally sign the return prior to submitting.



The screenshot shows the SmartFile Declaration section. At the top, there is a navigation bar with 'SmartFile' and links for 'Available Filings', 'My Filings', 'Message Center' (with a notification icon), 'Account', and 'Sign Out'. Below this is a menu of categories: 'Contact Info', 'Business Info', 'Property Leased from Others', 'Real Estate', 'Real Estate Cont.', 'Buildings on Leased Land', 'Schedule A', 'Incomplete Construction', 'Inventory', 'Machinery and Tools', 'Other Personal Property', 'Existing Assets', 'Vehicles', 'Aircraft', 'Rolling Stock', 'Mobile Homes', 'Salvage', 'Pollution Control Facilities', 'Sheep and Goats', 'Declaration' (highlighted in blue), and 'Attachments'. A 'Submit' button is also present. The main text reads: 'In lieu of a balance sheet, a Profit of Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.' Below this is a text input field with a checkmark icon. The signature section contains two fields: 'Signed' and 'Title', both with red asterisks indicating required fields. An orange arrow points to the 'Title' field. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

20. You must upload an asset listing for all filings. Depending on the information submitted on the filing, other documents may be required and will be indicated with a red asterisk (*).



The screenshot shows the 'Asset Listing' section of the form. An orange arrow points to the 'Asset Listing' title. Below the title, there is a red asterisk and the text: '* - You must attach at least one document in this category.' The section is divided into several categories, each with a 'Current Attachments' table and an 'Attach more files for this category' button. The categories are: 'Asset Listing', 'Dealer Worksheet Documentation', 'Freeport Exemption Documentation', 'Fleet Schedule', 'Asset Jurisdiction Location', 'Rental Car Inventory', and 'Rider for Incomplete Construction'. Each category's 'Current Attachments' table has columns for 'Filename' and 'Size (kb)'. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

21. Once you have completed necessary sections of the filing, digitally signed the declaration section and uploaded necessary attachments you are ready to submit your filing. You will click the submit button to submit the filing. Once submitted you will receive an email that your filing was received. A filing may be returned to the taxpayer if the necessary documents are missing or if the filing is not completed correctly. You can also print a copy of the filing for your records by clicking the print return button.

The screenshot displays the SmartFile web application interface. At the top, there is a dark blue header with the SmartFile logo and navigation links: Available Filings, My Filings, Message Center (with a notification badge of 11), Account, and Sign Out. Below the header, a horizontal menu lists various filing categories: Contact Info, Business Info, Property Leased from Others, Real Estate, Real Estate Cont., Buildings on Leased Land, Schedule A, Incomplete Construction, Inventory, Machinery and Tools, Other Personal Property, Existing Assets, Vehicles, Aircraft, Rolling Stock, Mobile Homes, Salvage, Pollution Control Facilities, Sheep and Goats, Declaration, and Attachments. A blue 'Submit' button is positioned next to the Attachments link. Below the menu, the text reads 'CLICK BELOW TO SUBMIT YOUR APPLICATION' and 'If you submit this application electronically you will not need to submit a hard copy.' At the bottom, there are several buttons: 'Previous', 'PRINT RETURN PDF', 'PRINT ROLLING STOCK PDF', 'Cancel Filing', 'Print Draft', and 'Submit'. Two orange arrows are overlaid on the image: one pointing left towards the 'PRINT ROLLING STOCK PDF' button, and another pointing down towards the 'Submit' button.